

STATE OF IOWA
PROPERTY ASSESSMENT APPEAL BOARD

Rod & Lynette Cook,
Appellants,

v.

Polk County Board of Review,
Appellee.

ORDER

Docket No. 13-77-0143
Parcel No. 312/02352-083-000

On November 8, 2013, the above-captioned appeal came on for consideration before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) (2013) and Iowa Administrative Code rules 701-71.21(1) et al. The Appellants Rod and Lynette Cook were self-represented and requested a written consideration. Assistant County Attorneys Ralph Marasco, Jr. and David Hibbard represented the Board of Review. The Appeal Board now, having examined the entire record and being fully advised, finds:

Findings of Fact

Rod and Lynette Cook are the owners of residential property located at 8112 Hammontree Circle, Urbandale, Iowa. The Cook's property is a two-story home built in 1978 with 2040 square feet of above grade finish. There is also a full basement with 1040 square feet of low quality finish, a deck, an open porch, and a two-car, attached garage. The site is 0.215 acres.

The Cooks protested to the Board of Review claiming the property was inequitably assessed under Iowa Code section 441.37(1)(a)(1). The Board of Review denied the petition. The Cooks then appealed to this Board reasserting their claim. They do not state their opinion of the property's correct value. The January 1, 2013, assessed value was \$197,900, allocated to \$34,700 in land value and \$163,200 to dwelling value.

The Cooks listed four properties as equity comparables on their Board of Review protest form: 8120 Hammontree Circle, 4313 82nd Court, 8125 Parkview Drive, and 8113 Valdez Circle. The four properties are all two-story homes like the Cooks and built between 1977 and 1987, compared to the subject's year built of 1978. However, these properties range in size of from 1482 square feet to 1869 square feet, whereas the subject has 2040 square feet of living area. Lastly, none of these properties has basement finish like the subject.

In their appeal to this Board, the Cooks stated that their assessment is \$36,000 more than the house located directly behind their property at 8113 Valdez. Further, they express doubt that they could sell their property for the 2013 assessed value. We note that 8113 Valdez is the smallest equity comparable the Cooks considered. It has 1482 square feet of living area compared to the subject property's 2040 square feet of living area. This difference, as well as the lack of basement finish in the 8113 Valdez property, could be contributing factors to the differences in assessed value.

Moreover, none of the properties the Cooks offered for equity comparison has sold recently and they did not determine a fair market value of those properties. An equity analysis typically compares *prior year sale prices* (2012 sales in this case) or established market values to the *current year's assessment* (2013 assessment) to determine the sales-ratio. Lastly, the Cooks did not make any assertions that the assessor did not apply an assessing method uniformly to similarly situated or comparable properties.

Conclusion of Law

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A. This Board is an agency and the provisions of the Administrative Procedure Act apply. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review, but considers only those grounds

presented to or considered by the Board of Review. §§ 441.37A(3)(a); 441.37A(1)(b). New or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption the assessed value is correct. § 441.37A(3)(a). However, the taxpayer has the burden of proof. § 441.21(3). This burden may be shifted; but even if it is not, the taxpayer may still prevail based on a preponderance of the evidence. *Id.*; *Richards v. Hardin County Bd. of Review*, 393 N.W.2d 148, 151 (Iowa 1986).

To prove inequity, a taxpayer may show that an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shivers*, 257 Iowa 575, 133 N.W.2d 709 (Iowa 1965). The six criteria include evidence showing

“(1) that there are several other properties within a reasonable area similar and comparable . . . (2) the amount of the assessments on those properties, (3) the actual value of the comparable properties, (4) the actual value of the [subject] property, (5) the assessment complained of, and (6) that by a comparison [the] property is assessed at a higher proportion of its actual value than the ratio existing between the assessed and the actual valuations of the similar and comparable properties, thus creating a discrimination.”

Id. at 711. The *Maxwell* test provides that inequity exists when, after considering the actual and assessed values of comparable properties, the subject property is assessed at a higher proportion of this actual value. *Id.* The *Maxwell* test may have limited applicability now that current Iowa law requires assessments to be at one hundred percent of market value. § 441.21(1). Nevertheless, in some rare instances, the test may be satisfied.

The Cooks evidence did not establish inequity in the assessment under either test. They failed to supply any sales data for comparable or similarly situated properties to complete a sales-ratio analysis. Additionally, the Cooks did not assert the assessor applied an assessment method in a non-

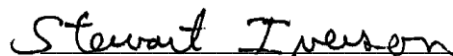
uniform manner to similarly situated properties. For these reasons, we find the Cooks have failed to provide sufficient evidence to support a claim that their property was inequitably assessed.

THE APPEAL BOARD ORDERS the assessment of the Rod and Lynette Cook property located at 8112 Hammontree Circle, Urbandale, Iowa, as set by the Polk County Board of Review is affirmed.

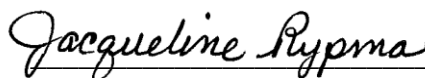
Dated this 3rd day of December, 2013.



Karen Oberman, Presiding Officer



Stewart Iverson, Board Chair



Jacqueline Rypma, Board Member

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